

ABSTRAK

Penelitian ini bertujuan untuk mengetahui dan menganalisis penerapan prinsip akuntabilitas dan transparansi pemerintahan Desa Leminggir dalam proses pengelolaan Alokasi Dana Desa (ADD) yang meliputi tahap perencanaan, pelaksanaan, penatausahaan, pelaporan, dan pertanggungjawaban serta melihat upaya pemerintah desa dalam menangani masalah yang terjadi pada proses pengelolaan Alokasi Dana Desa. Metode penelitian yang digunakan yaitu metode kualitatif dengan pendekatan studi kasus. Teknik pengumpulan data menggunakan dokumentasi dan wawancara. Teknik analisis data dimulai dari reduksi data, penyajian data dan penarikan kesimpulan.

Hasil penelitian ini menunjukkan pemerintah Desa Leminggir sudah melaksanakan prinsip akuntabilitas dan transparansi yang dimana dalam tahap perencanaan, pelaksanaan dilakukan secara partisipatif serta pelaporan dan pertanggungjawaban juga sudah sesuai dengan Permendagri No 113 tentang Pengelolaan keuangan Desa, untuk penatausahaan sendiri sudah cukup akuntabel dan transparansi karena pencatatan dan pelaporan dilakukan di Siskeudes sesuai dengan Perbup Mojokerto No 86 tentang Sistem dan Prosedur Pengelolaan Keuangan desa. Untuk peneliti selanjutnya diharapkan dalam penelitiannya memperluas proses analisis pengelolaan ADD dalam keuangan desa serta Pemerintah Desa dalam pengelolaan ADD lebih menyesuaikan lagi dengan peraturan yang ada.


Kata Kunci : Akuntabilitas, Transparansi, Pengelolaan ADD

ABSTRACT

This research aimed to find out and analyze the implementation of accountability and transparency of the Village government of Leminggir in the management process of Village Fund Allocation consisting planning, implementing, management, reporting, and accountability. Besides, it was also to find out the Village government effort in handling recent problems which occurred in the management process of Village Fund Allocation. Moreover, the research was qualitative with a case-study approach. Furthermore, the instrument in data collection technique used documentation and interviews. Meanwhile, the data analysis technique was started from data reduction, data presentation and drawing data conclusion.

The research result showed the Village government of Leminggir had implemented principles of accountability and transparency. Additionally, planning, implementing using participation, reporting and accountability had suited with Permendagri No.113 about Management of Village Financial. Likewise, its management was accountable and transparent enough as bookkeeping and reporting of Siskeudes had suited Perbup Mojokerto No 86 about System and Procedure of Management of Village Financial. In addition, it was expected for the next researcher to widen its analysis of Village Fund Budget within its finance and Village government, in its management, had to be more suitable with the existing rules.

Keywords: Accountability, Transparency, Management of Village Fund Budget

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